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The Effect of Performance Accountability and Internal Control on Good Governance, Supply Chain Governance and its Impact on Government Performance

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Abstract- The government's performance in carrying out good governance is a prerequisite for realizing the aspirations of society and achieving the ideals of the nation and state. This study analyzes the effect of Accountability and Internal Control on Good Governance, and supply chain governance, and its impact on government performance. This study uses an ex post facto quantitative approach, with survey methods and correlational designs. The data collected is quantitative primary data in associative form supported by secondary data. Data instruments for this study were questionnaires which were evaluated for their validity and reliability prior to further analysis. Data evaluation was performed using SPSS 22 for Windows. The results showed that the variables of performance accountability and internal control had a positive and significant effect on good governance and supply chain governace and had a positive and significant impact on government performance, either directly or indirectly, either separately or simultaneously. Therefore it is recommended to the government to build good performance through the implementation of good governance, by paying attention to accountability and internal control in an integrated and sustainable manner.

Keywords; *Accountability, Control, Good Governance, Supply chain governance, Performance*

1. Introduction

Government agencies are required to have good performance. Therefore, improving performance is a goal or target that must be achieved by government agencies, in maximizing a predetermined activity. Agency leadership must be able to create a competitive advantage, which is difficult to imitate [1, 6]. In addition, government agencies must have a proactive attitude towards conditions of uncertainty in facing global challenges.

The overall performance of the government must be in accordance with the demands of society and the times [30]. This is important, because the world is currently experiencing a crisis in the development of a government administration system and development that does not heed the principles of good governance. The term good governance is a discourse accompanying the reform movement, which is often associated with demands for professional, accountable and free government management of corruption, collusion and nepotism [9, 25]. Good governance is concerned with actors and structures or systems, both formal and informal, that are involved in the process of making and implementing decisions. The government is one such actor. The government, which used to hold strong control of the government, sooner or later must accept the shift in role from a position of regulating and even dictating to a position of facilitator.

One of the efforts to restore economic, social and political conditions is to restore people's trust in the government by trying to create a good governance. This effort must be supported by all parties, including the government as the executive body, the DPR as the legislative body, the press, and also by non-governmental organizations [15]. Striving for reforms in various fields is necessary in order to produce a basic foundation in the field of government management.

The government as the main actor in implementing good governance is required to have performance accountability and provide more transparent and accurate accountability [28]. This is increasingly important to do in the current era of globalization, through empowering the role of control institutions as a counterweight to government power. Good government governance for society, in its implementation, must follow the correct basic principles [14]. First, openness is needed to ensure that stakeholders have confidence in the decision-making process and appropriate actions in government agencies. Second, integrity which includes honesty and completeness of information conveyed to the public regarding the management of resources and funds. Third, the government agency performance accountability system (GAPAS) is the responsibility of each individual or organization in government agencies to outside parties with an interest in resources, funds and all mandated performance elements.

In an effort to realize good governance, the government seeks to implement the Government Internal Control

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System (GICS), which is motivated by several main issues in the management of state finances, including: disclaimer opinion (not giving opinion) by the Supreme Audit Agency (SAA) on financial reports [16]. The disclaimer opinion is due to the inadequate competence of human resources in managing state finances, especially in the field of accounting, and the high level of corruption, which is caused by the eradication of corruption which still relies on repressive rather than preventive measures, has not touched the root of the problem, namely through risk management and control activities.

The Government Internal Control System (GICS) cannot be implemented partially, it must be integrated in the form of actions and activities. Integrated means that Internal Control must be carried out by all members of the organization, including the leadership and staff, top management, middle management and lower management [12, 25]. All these things come together to form a patterned configuration in a single unit, one which does not feel more important than the other, and the other must not feel that he has been stepped over or overtaken by the other with the same determination of achieving his institutional goals. Objectives can be achieved through effective and efficient resources, both human resources and financial resources. The financial statements are reliable, state-owned goods are well maintained and safe in accordance with the prevailing laws and regulations. In this case, every activity, policy and action taken must be understood by all elements involved in the institution.

Good governance is needed especially to solve various problems that arise, and also the process of economic recovery can be carried out properly and smoothly. Transparency in the overall process of governance is required as a prerequisite for the implementation of good governance. By giving the public the opportunity to find out information about government administration, it will make it easier for the public to assess the government's side of the public interest. The public can easily determine whether to provide support to the government, or vice versa. In addition, obtaining information is a basic right of all citizens in order to carry out an assessment of the government's performance appropriately. Good governance, one of which can be seen from the accountable government bureaucracy system. Accountability is a level that shows the responsibility of officials for policies or public service processes carried out by government agencies.

The mirror of the democratic principles of a country is the participation of its people in every process of making public policies. Participation is one of the principles that must be implemented by the government in an effort to realize good governance [44]. As mandated by the President of the Republic of Indonesia dated March 14, 2000, the realization of good governance is a demand for the implementation of government management and development that is efficient, effective, and free of corruption, collusion and nepotism. In this context, a good accountability system is needed at all levels of the state apparatus [19]. The form and reflection of accountability in the administration of local governments, namely by issuing several regulations, such as Law Number 28 of 1999 concerning State Administration that is Clean and Free from Corruption, Collusion and Nepotism; as well as Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (GAPAS). GAPAS is able to encourage the realization of good governance and is useful for improving clean and accountable governance so that it is able to show public accountability [38].

Law Number 1 of 2004 concerning State Treasury in Chapter X Article 58 Paragraph (1) states that in order to improve performance accountability, an internal control system is implemented within the government as a whole. Internal control has an influence on government performance and helps organizational members to carry out their duties and responsibilities effectively in order to achieve better performance. Internal control analyzes whether organizational behavior has focused on achieving good performance and making improvements to behavior and results that deviate from the specified performance.

Based on the background as described above, the formulation of this research problem is: "How is the Effect of Accountability and Internal Control on Good Governance and Its Impact on Government Performance?."

2. Literature Review
Performance accountability

Performance accountability, known as GAPAS, is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, data collection, classification, summarizing, and performance reporting to government agencies, in the context of accountability and performance improvement of government agencies. Accountability is vital to a well-functioning democracy, because it keeps the power of government checked and the public informed [39]. Although all agree on its importance and desirability, a universal definition is missing. However, the basic notion of accountability points to a condition of having to answer to an individual or body for one's actions [7, 41]. Government is held to account by someone (in the name of the public) for the way it uses its discretion and spends tax money. Accountability is the price government has to pay for exercising its authority.

[34] argues that the tendency to see accountability as a principal-agent relationship should be resisted in principle for four reasons: (1) the bilateral relationship

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between P and A where A is to serve P's interests is too simplistic, (2) it treats contingent conditions as necessary conditions, (3) P-A model carries a heavy ideological 'freight' and (4) risk of an over-encompassing definition of accountability. According to him, accountability is essentially a descriptive claim. Whether we want more or less of it however will be driven by normative commitments. Yet, [34] defines accountability as follows: "A is accountable with respect to M when some individual, body or institution Y, can require A to inform and explain/justify his or her conduct with respect to M." In his definition, he mentions the words 'Y can require A to'. So, the account-holder is in a position to make some kinds of demands of the accountor. [26] calls this the moral priority of the person(s) to whom the account is owed. Again, this does not have to include formal or actual priority. Therefore, this valuable criticism does not impair Mulgan's or Bovens' interpretation of accountability. It only sharpens the focus.

Internal control

Internal Control, known as GICS, is the entire process of auditing, evaluating, reviewing, monitoring, and other supervisory activities on the implementation of organizational duties and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently for the interests of the leadership in realizing good governance. This variable uses indicators based on Government Regulation Number 60 of 2008.

In the Public Accountant Professional Standards (PAPS) Internal Control is defined as follows:

> The Internal Control System includes the organization and all the coordinated methods and regulations adopted in a company to protect its property, check the accuracy and reliability of accounting data, increase business efficiency, and encourage compliance with management policies that have been outlined.

With regard to components or main elements of internal control, [18]: said that internal control has 5 components, namely: (a) control environment; (b) risk assessment; (c) accounting information and communication systems; (d) control activities; and (e) monitoring.

Good Governance

Good Governance is the implementation of a solid and responsible, efficient and effective government, by keeping the interaction between the domains of the state, the private sector, and society in sync. Good governance is defined as good governance in a business and institution which is based on professional ethics in doing business and work [35]. Good governance is a form of acceptance of the importance of a set of rules or good governance to regulate the relationships, functions and interests of various parties in business affairs and public services [40].

In Indonesia, the emergence of the concept of Good Governance is a reaction to the behavior of company managers who do not take their stakeholders into account [36, 37]. This was clearly seen when the crisis occurred in Indonesia since 1997. The crisis provided a valuable lesson that the development carried out so far was not supported by a strong economic structure. Almost all large entrepreneurs run business with poor management and are full of corruption, collusion and nepotism practices [42, 45].

According to [31] good governance is the implementation of solid and responsible government as well as efficient and effective by maintaining synergy of constructive interactions between domains. Good governance is a process and structure used by organizations to improve business success and organizational accountability in order to realize the values or good governance of government finance in the long term while still paying attention to the public interest based on statutory regulations and ethical values. Indicators covering important elements in good governance are: (a) Transparency, (b) Accountability, (c) Accountability, (d) Fairness.

Supply Chain Governance

According to this research work, supply management governance suggested ecological resilience as a vehicle to support the supply chain capability and to guarantee that it supports the implementation of processes and development of structures that are planned to integrate and coordinate different measures of supply management. The regulatory body signifies the processes and structure through which the collective actions, shapes individual and power-sharing by societies [4]. Organizations must consider the mechanisms of supply management governance during planning and execution for the sake of safety measures as compared to supply chain reservations and market imperfections. These mechanisms of governance support to attain the ecological resilience of the supply chain, hence, these mechanisms support the company to implement it speedily and adjust to it, on the other hand, if the supply chain grows continuously it retaining the coherence level too. Now the query rise in mind is that " to achieve the supply chain ecological resilience which types of supply management governance are needed ?"

[46] claimed about three forms of the style of supply chain governance that support substitute sustainability such as credible, benign, and muscular. According to the

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muscular style approach the balance of power holds by one of the parties who does not hesitate while practicing it. "Muscular consumers did not just take the benefits from their suppliers, muscular buyers would rather 'use up' their suppliers and then reject their suppliers too". The benign approach is a very beneficial one, be benign due to the reason that it implement the collaboration to cope up with anticipated emergencies and attain integrated benefits that would remain there.

Certainly, trust must not replace power indefinitely, and entirely, the researcher Williamson claimed that where is the credible part in this discussion. The credible approach towards governance is very tough (in this approach no benign style is permissible) however, not ungenerous (as in the muscular approach). According to this research work, it is reflected that the credible governance approach in supply management plays a significant role to attain the supply chain ecological resilience.

Credible supply management governance spread the awareness regarding multifaceted agreements with clients and suppliers which are "inappropriate and hence fake cooperative assumption requires" and "feasible foresight" are needed to be practiced." Credible supply management governance supports the supply chain's abilities to regenerate in a vigorous condition, which offers an ecological defense that safeguards the system from disappointments, as a result of management practices which are based on inappropriate knowledge and it supports the managers in transformation and absorbs knowledge.

Credible supply management operational governance consists of supply management adaption mechanisms, supply management self-organization mechanisms, and polycentric mechanisms [5]. Supply management polycentric mechanisms are implemented in supply chains and complex organizations to enhance the appropriate link among social-ecological, action, and knowledge perceptions in the processes that would then support them to permit supply chains and organizations to react rapidly at suitable intensities. These mechanisms permit the approach towards liable resources and interchange significant intellect among comprehensive layers of a supply chain [4].

Self-organization mechanisms of supply management permit the supply chain to transform and sustain its individualities. The drastic transformation has happened in previous years during the development of its process that how it has evolved to benefit the organization when the supply chains are functional. In the current scenario, the globe is very inter-connected and has a vast range of knowledge, the issues regarding the supply chain gradually increase the jurisdictional limitation among the single company and their specific operations activities entirely. During the period of failures the governance of self-organizing capable the development of cooperative organizations in which the numerous organizations and other investors work combine to resolve the issues that influence them. As the latest vigorous development, supply chain components are assessed to self-organize into sub-networks and networks which is the need for the condition.

Data sharing and communication by access to common data structures and technology support the self-organization mechanisms. The natural evolutionary methods for institutions arise and have integrated to resolve the issues such as structural embeddedness, which is based on the relational and new infrastructure [20]. The significant component in the development and implementation of the latest structure is to generate a governing body where collaboration, creativity, and ideas can flourish. The integrated and complete governance structure would not be capable to adjust to the rapid change that would occur in the situation of emergencies, and the requirements of the current state, however, the supply chain mostly depends upon the technology.

Government Performance

Etymologically, performance comes from the word work performance. [21] argues that the term performance comes from the word job performance or actual performance, namely the quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities assigned to him. Performance can be divided into two, namely individual performance and organizational performance. Individual performance is the result of employee work both in terms of quality and quantity based on predetermined work standards, while organizational performance is a combination of individual performance and group performance [21, 29]. Government performance referred to in this study is a combination of individual performance and group performance.

Research Hypotheses

Performance accountability and internal control had a positive and significant effect on good governance and had a positive and significant impact on government performance, either directly or indirectly, either separately or simultaneously.

In detail the hypotheses that will be proven in this study are as follows.

a. Internal control has a positive and significant effect on Good Governance.

b. Performance Accountability has a positive and significant effect on Good Governance.

c. Internal control has a positive and significant effect on Government Performance.

d. Performance Accountability has a positive and significant effect on Government Performance.

e. Good Governance has a positive and significant effect on Government Performance.

f. Good governance has signfciant imapct on the supply chain governance.

g. Supply chain governance has a positive and significant effect on Government Performance.

3. Methods

This study uses an ex post facto quantitative approach, with survey methods and correlational designs [43, 10, 13]. Quantitative data were collected using a Likert scale questionnaire, covering the variables of Performance Accountability, Internal Control, Good Governance, supply chain governance and Government Performance.

The population and sample of this research are heads of offices, regional secretaries, heads of sections, and heads of subdivisions of government in all district and municipal government offices throughout West Java Province, who are involved in performance appraisal and determination of policies in government, which consists of 18 districts and 9 municipalities. 400 copies of the questionnaire were distributed, 372 returned, and 349 copies were complete and worthy of analysis.

Data instruments for this study were questionnaires which were evaluated for their validity and reliability prior to further analysis. Data evaluation was performed using SPSS 22 for Windows [8]. Data analysis is performed using SEM-PLS.

Furthermore, we performed normality test, linearity test and the significance of the regression, multicollinearity test, autocorrelation test, and heteroscedasticity test to test whether the collected data meet requirements to be analyzed using path analysis.

4.0. Analysis

Data normality test using Kolmogorov-Smirnov showed that the data were distributed normally. An F test was carried out to evaluate the data linearity and regression significance. The test concluded that there was linear regression between PA with GG, IC with GG, PA with GP, IC with GP, and GG with GP. Furthermore, a multicollinearity and an autocorrelation test were conducted and resulted that there were no multicollinearity and autocorrelation. Additionally, a heteroscedasticity test was performed and found no heterocedasticity in the variables.

The main objective of the study is to examine the relationship between and among various variables therefore, following the objective of the study we have run the regression analysis using SEM-PLS. The SEM-PLS follows following three steps [3, 47, 2, 45]

1. Measurement model
2. Structural model
3. Blindfolding's

The measurement model explains the reliability and validity of the proposed model. The internal consistency of proposed model is explained using cross loadings (shown in table 1).

Table 1. Cross Loadings

	GG	GP	IC	PA	SCG
GG1	**0.850**	0.631	0.796	0.777	0.649
GG2	**0.804**	0.641	0.766	0.786	0.623
GG3	**0.876**	0.688	0.797	0.808	0.668
GG4	**0.894**	0.702	0.815	0.831	0.683
GG5	**0.836**	0.644	0.852	0.800	0.619
GG7	**0.774**	0.726	0.571	0.636	0.841
GG8	**0.779**	0.742	0.598	0.624	0.848
GP1	0.744	**0.781**	0.585	0.611	0.864
GP10	0.708	**0.912**	0.636	0.662	0.679
GP11	0.717	**0.873**	0.685	0.633	0.683
GP12	0.670	**0.866**	0.625	0.581	0.634
GP13	0.677	**0.843**	0.642	0.615	0.632
GP2	0.754	**0.788**	0.627	0.638	0.870
GP3	0.731	**0.764**	0.576	0.584	0.801
GP4	0.560	**0.809**	0.469	0.503	0.559
GP6	0.586	**0.824**	0.507	0.506	0.566
GP7	0.624	**0.829**	0.541	0.550	0.607
GP8	0.698	**0.875**	0.603	0.614	0.659
GP9	0.645	**0.876**	0.587	0.545	0.618
IC1	0.842	0.687	**0.918**	0.830	0.645
IC2	0.753	0.598	**0.872**	0.781	0.559
IC3	0.823	0.668	**0.929**	0.821	0.659
IC4	0.809	0.620	**0.906**	0.815	0.637
IC5	0.839	0.667	**0.926**	0.813	0.678
PA1	0.808	0.639	0.824	**0.887**	0.608
PA2	0.797	0.612	0.764	**0.894**	0.595
PA3	0.809	0.612	0.798	**0.900**	0.590
PA4	0.791	0.632	0.752	**0.884**	0.598
PA5	0.854	0.666	0.834	**0.914**	0.689
PA6	0.794	0.644	0.809	**0.883**	0.615
SCG1	0.731	0.688	0.572	0.586	**0.858**
SCG10	0.667	0.642	0.533	0.553	**0.822**
SCG2	0.707	0.738	0.531	0.552	**0.836**
SCG4	0.781	0.777	0.669	0.661	**0.913**
SCG5	0.800	0.754	0.636	0.623	**0.901**
SCG6	0.790	0.785	0.667	0.653	**0.919**

SCG8	0.722	0.713	0.611	0.587	**0.877**
SCG9	0.706	0.724	0.651	0.591	**0.851**

The relaibility of the propsoed framework is exalpined in the table 2. The outcome of reliablity analysis indicate no issue of reliability.

Table 2. Reliability

	Cronbach's Alpha	rho_A	Composite Reliability	(AVE)
GG	**0.925**	**0.926**	**0.940**	**0.691**
GP	**0.961**	**0.966**	**0.966**	**0.702**
IC	**0.948**	**0.950**	**0.960**	**0.829**
PA	**0.950**	**0.950**	**0.960**	**0.799**
SCG	**0.955**	**0.957**	**0.962**	**0.762**

The validity of the propsoed framework is exalpined in the table 3. The outcome of validity analysis indicate no issue of reliability.

Table 3. Validity

	GG	GP	IC	PA	SCG
GG	0.891				
GP	0.821	0.838			
IC	0.874	0.713	0.891		
PA	0.850	0.710	0.892	0.894	
SCG	0.847	0.835	0.699	0.690	0.873

The coeffcent of determination of measuremnet model is explained in the table 4. According to [11]. The threshold value of R-square is zero, however, value gretaer than 0.30 is considered as good. Thus in our case the vlaues of R-square are acceptable.

Table 4. R-square

	R Square
GG	0.856
GP	0.698
SCG	0.718

After determination of reliability, and validity of propsoed fraework through measurement model, the next step is to examine the relationship between and among the variable of propsed frmaework. To do so, we ha
ve examined the strutural model (shown in figure 1).
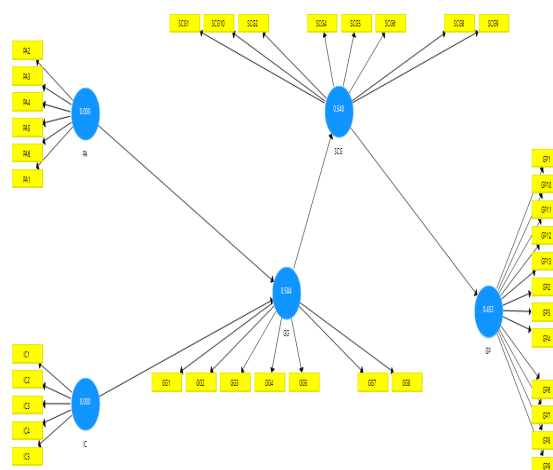
Figure 1. Strutural Model

Folliwng bootsraping proceudre, we have examined the relationship between the variable sof proposed fraework. The findings are shown in the table 5 below. The results indicate that all the paths are signfciat at p-value less than 0.05,

Table 5. Regression Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
GG -> GP	0.708	0.710	0.044	16.084	**0.000**
GG -> SCG	0.847	0.847	0.036	23.584	**0.000**
IC -> GG	0.423	0.429	0.085	4.987	**0.000**
IC -> GP	0.299	0.305	0.063	4.739	**0.000**
IC -> SCG	0.358	0.364	0.073	4.882	**0.000**
PA -> GG	0.528	0.522	0.085	6.229	**0.000**
PA -> GP	0.374	0.371	0.066	5.689	**0.000**
PA -> SCG	0.447	0.442	0.075	5.933	**0.000**
SCG -> GP	0.835	0.838	0.026	32.193	**0.000**

The final step of PLS-SEM is to explain and examine the predictiev relvancy of proposed fraework. For this purpose , the blindfoling procedure was employed (shown in figur 2).
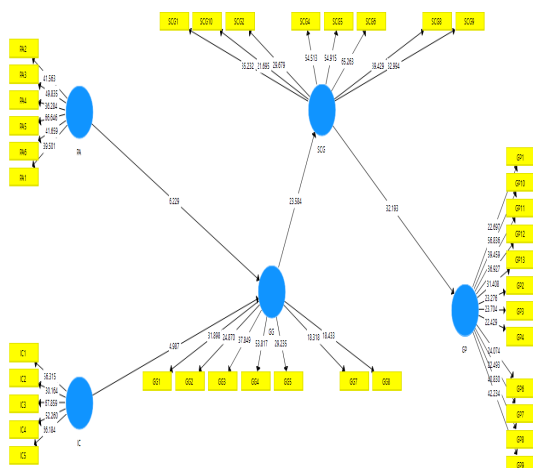
Figure 2. Blindfolings

The Q-square value, which is also known as coeffect of determination is shown in the table 6. Acocrding to [2], the value of Q-square must be non zero.

	SSO	**SSE**	**Q² (=1-SSE/SSO)**
GG	1519.000	631.174	0.584
GP	2604.000	1423.091	0.453
IC	1085.000	1085.000	
PA	1302.000	1302.000	
SCG	1736.000	799.111	0.540

4. Conclusion

Based on the results of data analysis, in general it can be concluded that the variables of performance accountability and internal control had a positive and significant effect on good governance and had a positive and significant impact on government performance, either directly or indirectly, either separately or simultaneously.

Specifically, the results of path analysis implied that: (a) performance accountability had a direct inverse effect on good government significantly, (b) internal control had a direct positive effect on good government significantly, (c) performance accountability contributes had direct inverse effect on government performance significantly, (d) performance accountability had indirect positive effect on government performance significantly, (e) internal control had a direct positive effect on government significantly, (f) internal control had an indirect positive effect on government performance significantly, (g) good government had direct positive effect on government performance significantly, (h) performance accountability and internal control had positive simultaneous effect on good government significantly, (i) performance accountability, internal control, and good government had positive simultaneous effect on government performance significantly.

5. Recommendation

Based on the research results, it is recommended to the government to build good performance through the implementation of good governance, by taking accountability and internal control in an integrated and sustainable manner.

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